

Request for City Council

For the

City of Ingleside, Texas

Subject: Review of Debt Model, Setting of Public Hearings for budget and proposed tax rate for the FY2014-2015 Budget

For the Agenda of: July 22, 2014

Attachments:	Page 2	Fiscal Year 2014-2015 Budget Planning Calendar
	Page 3	Review of Debt Model
	Page 4	Truth in Taxation Calculations
	Page 5	Certified Market and Taxable Values
	Page 6	Revenue Generated by Ad Valorem Taxes

Summary Statement:

The proposed calendar to adopt the FY 2014-15 Annual Budget and to set the tax rates is attached as Page 2. Council is asked to adopt this calendar and authorize the notices and public hearings as provided for in the calendar.

The calculation of the Effective and Rollback Tax Rates are necessary to determine the proper notifications to be given to the public of the proposed tax rates and revenues. These calculations are dependent upon the taxable valuations which were reflected on the certified roll. We received the Effective and Rollback Tax Rate calculations from the San Patricio Tax Assessor-Collector. The proposed tax rate is \$.625 which is the same as the current tax rate.

One component of the total tax rate is the portion of taxes used for debt service (Interest and Sinking Fund or I&S). The current model is provided on page 3. Total Debt service for FY 2014-15 is \$804,743; of this amount, \$481,341 is for tax-supported utility debt.

Action items needed:

Set dates for public hearings for budget and tax rates for Tuesday, August 26 and Tuesday, September 9, 2014

Approve a proposed tax rate of \$.625 for the purpose of providing public notices

Budget Calendar FY 2014-15

Tuesday, July 22	Discuss property values, tax rate and public notices and hearings with City Council
Fri. July 25 (received early)	Certified Tax Rolls received by the City of Ingleside
July 25 – 31 (received early)	Calculation of effective and rollback tax rates
Friday, Aug. 8	Post notice of City Council Meeting for discussion of tax rate, setting public hearing and to take a record vote on tax rate
Friday, Aug. 8	Proposed Budget is filed with the City Secretary
Tuesday, Aug. 12	City Manager Budget Presentation Discuss tax rate, set public hearings on tax rate (Tax public hearings are required if proposed rate will exceed the lower of the rollback tax rate or the effective tax rate) and take record vote on tax rate and set date and place of public hearings on budget.
Thursday, Aug. 14	Publish Legal Notice of the Budget Public Hearing on the FY2014-15 budget (required 10 – 30 days before Public Hearing) New "Notice of 2014 Tax Year Proposed Property Tax Rate for City of Ingleside" Also publish a general summary of the proposed budget and alternate publication on internet website
Friday, Aug. 22	Post notice of City Council Meeting for public hearing on tax rate
Tuesday, Aug. 26	City Council Meeting – Hold 1 st Public Hearing on tax rate and 1 st public hearing on budget (2 nd public hearing on Tax Rate is required to be at least three days after the 1 st public hearing)
Friday, Sept. 5	Post notice of City Council Meeting for public hearings on budget and 2 nd vote on tax rate
Tuesday, Sept. 9	City Council Meeting – Hold 2 nd Public Hearing on Budget and 2 nd Public Hearing on tax rate (2 nd public hearing on Tax Rate is required to be at least 3 days after the 1 st Public Hearing. The tax rate must be adopted within 7 – 14 days)
Friday, Sept. 19	Post notice of City Council Meeting, adoption of budget and property tax rate
Tuesday, Sept. 23	City Council Meeting – Vote to Ratify tax increase reflected in the budget, Adopt Budget, and Adopt Property Tax Rate for FY2014-15 (3 separate vote actions needed) Tax Adoption must be 7 – 14 days after the 2 nd Tax Public Hearing
After Tax Rate is Adopted	Post "The city of Ingleside adopted . . ." statement on web site, if M&O levy is greater than previous year's M&O levy. No posting duration is specified but other cities have posted for one week in previous years.

**City of Ingleside, Texas
Debt Model
For Fiscal Year Ending September 30, 2014
Updated: April 11, 2013**

Total I & S Supported Debt								
Fiscal Year Ending 9/30	General Fund Debt			Utility Fund Debt				Total I & S Supported Debt
	GO Refunding S-2012 (C1B1)	Tax Notes S-2013	General Fund Obligations	GO Refunding S-2007*	CO's S-2011*	GO Refunding S-2012 (C1B2)	Utility Debt Supported By I & S*	
2014	227,010.00	83,862.00	310,872.00	168,312.50	131,428.00	\$101,318.25	491,056.75	801,928.75
2015	227,993.75	87,560.00	315,553.75	167,575.00	128,462.00	\$183,152.50	489,189.50	804,743.25
2016	228,883.00	86,216.00	315,099.00	171,500.00	130,420.00	\$184,986.75	486,908.75	802,005.75
2017	229,677.75	84,872.00	314,549.75	174,975.00	132,222.00	\$171,982.75	479,159.75	793,709.50
2018	136,275.75	83,528.00	219,803.75	168,225.00	128,946.00	\$169,033.25	466,204.25	686,006.00
2019		87,142.00	87,142.00	171,250.00	130,582.00	\$181,151.00	462,993.00	550,135.00
2020		85,714.00	85,714.00	173,825.00	132,082.00	\$153,363.25	459,270.25	544,984.25
2021			0.00		128,494.00	\$200,150.25	328,644.25	328,644.25
2022			0.00		129,828.00	\$178,853.75	308,481.75	308,481.75
2023			0.00		131,006.00		131,006.00	131,006.00
2024			0.00		132,028.00		132,028.00	132,028.00
Totals	\$0	1,049,840.25	688,884.00	1,646,734.25	1,195,842.50	\$1,601,771.75	4,232,940.25	\$,881,674.50
Principle	1,005,000.00	565,000.00	1,570,000.00	1,025,000.00	1,218,000.00	\$1,475,000.00	3,715,000.00	5,285,000.00
Interest	\$0	44,840.25	33,884.00	170,662.50	220,506.00	\$126,771.75	517,940.25	598,674.50

Economic Development Corporation Debt	
Fiscal Year Ending 9/30	GO Refunding S-2012 (C1B3)*
2014	\$61,284.25
2015	\$60,244.75
2016	\$59,205.25
2017	\$53,213.00
2018	\$52,266.00
2019	\$51,323.00
2020	\$45,425.25
Totals	\$382,983.50
Principle	\$350,000.00
Interest	\$32,983.50

Total Utility Fund Debt							
Fiscal Year Ending 9/30	Revenue Bonds S-2002-A	GO Refunding S-2007*	CO's S-2011*	GO Refunding S-2012 (C1B2)*	Total Utility Obligations	I & S Supported* (S-2007, S-2011 & S-2012)	Utility Debt Supported By System Revenues
2014	\$32,647.50	\$168,312.50	\$131,428.00	\$101,318.25	\$533,704.25	\$491,056.75	\$32,647.50
2015	\$30,885.00	\$167,575.00	\$128,462.00	\$183,152.50	\$520,074.50	\$489,189.50	\$30,885.00
2016		\$171,500.00	\$130,420.00	\$184,986.75	\$486,908.75	\$486,908.75	\$0.00
2017		\$174,975.00	\$132,222.00	\$171,982.75	\$479,159.75	\$479,159.75	\$0.00
2018		\$168,225.00	\$128,946.00	\$169,033.25	\$466,204.25	\$466,204.25	\$0.00
2019		\$171,250.00	\$130,582.00	\$181,151.00	\$462,993.00	\$462,993.00	\$0.00
2020		\$173,825.00	\$132,082.00	\$153,363.25	\$459,270.25	\$459,270.25	\$0.00
2021			\$128,494.00	\$200,150.25	\$328,644.25	\$328,644.25	\$0.00
2022			\$129,828.00	\$178,853.75	\$308,481.75	\$308,481.75	\$0.00
2023			\$131,006.00		\$131,006.00	\$131,006.00	\$0.00
2024			\$132,028.00		\$132,028.00	\$132,028.00	\$0.00
Totals	\$63,532.50	\$1,195,662.50	\$1,438,506.00	\$1,601,771.75	\$4,296,472.75	\$4,232,940.25	\$63,532.50
Principle	\$60,000.00	\$1,025,000.00	\$1,215,000.00	\$1,475,000.00	\$3,775,000.00	\$3,715,000.00	\$60,000.00
Interest	\$3,532.50	\$170,662.50	\$220,506.00	\$126,771.75	\$521,472.75	\$517,940.25	\$3,532.50

* The City's General Obligation Refunding Bonds, Series 2007 refunded the City's Wastewater and Sewer System Revenue Bonds, Series 2000 which were supported by revenues of the City's Utility System. Since 10/01/2010, General Obligation Refunding Bonds, Series 2007 has been supported by I&S taxes. The Series 2011 were issued to fund Utility System projects. Since 2012, the Series 2007 and 2011 have been supported by I & S. In the future, the goal is for the Series 2007 and 2011 to be funded by Utility System revenues.

The City's Series 1997 and Series 2002 were refunded by GO Series 2012 which is reflected above by three components (C1B1, C1B2 and C1B3) which approximate the original allocation of the 1997 and 2002 series.

Combined I&S, Utility and 4B	
Principle	\$5,885,000
Interest	\$633,171
Total	\$6,518,171

2014 Effective Tax Rate Worksheet

City of Ingleside

Date: 07/11/2014 11:07 AM

1. 2013 total taxable value. Enter the amount of 2013 taxable value on the 2013 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14).	\$507,956,182
2. 2013 tax ceilings. Counties, cities and junior college districts. Enter 2013 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2013 or a prior year for homeowners age 65 or older or disabled, use this step.	\$0
3. Preliminary 2013 adjusted taxable value. Subtract Line 2 from Line 1.	\$507,956,182
4. 2013 total adopted tax rate.	\$0.625000/\$100
5. 2013 taxable value lost because court appeals of ARB decisions reduced 2013 appraised value. A. Original 2013 ARB Values.	\$0
B. 2013 values resulting from final court decisions.	\$0
C. 2013 value loss. Subtract B from A.	\$0
6. 2013 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$507,956,182
7. 2013 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2013. Enter the 2013 value of property in deannexed territory.	\$0
8. 2013 taxable value lost because property first qualified for an exemption in 2014. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2013 market value:	\$56,000
B. Partial exemptions. 2014 exemption amount or 2014 percentage exemption times 2013 value:	\$526,120
C. Value loss. Add A and B.	\$582,120
9. 2013 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2014. Use only properties that qualified in 2014 for the first time; do not use properties that qualified in 2013.	
A. 2013 market value:	\$0
B. 2014 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A.	\$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$582,120

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11. 2013 adjusted taxable value. Subtract Line 10 from Line 6.	\$507,374,062
12. Adjusted 2013 taxes. Multiply Line 4 by line 11 and divide by \$100.	\$3,171,087
13. Taxes refunded for years preceding tax year 2013. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2013. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2013. This line applies only to tax years preceding tax year 2013.	\$1,390
14. Taxes in tax increment financing (TIF) for tax year 2013. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2014 captured appraised value in Line 16D, enter 0.	\$0
15. Adjusted 2013 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.	\$3,172,477
16. Total 2014 taxable value on the 2014 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. A. Certified values: B. Counties: Include railroad rolling stock values certified by the Comptroller's office: C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: D. Tax increment financing: Deduct the 2014 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2014 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. E. Total 2014 value. Add A and B, then subtract C and D.	\$488,639,022 \$0 \$0 \$0 \$488,639,022
17. Total value of properties under protest or not included on certified appraisal roll. A. 2014 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. B. 2014 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. C. Total value under protest or not certified: Add A and B.	\$19,193,234 \$0 \$19,193,234
18. 2014 tax ceilings. Counties, cities and junior colleges enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision	\$0

in 2013 or a prior year for homeowners age 65 or older or disabled, use this step.	
19. 2014 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$507,832,256
20. Total 2014 taxable value of properties in territory annexed after Jan. 1, 2013. Include both real and personal property. Enter the 2014 value of property in territory annexed.	\$0
21. Total 2014 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2013. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2013, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2014.	\$6,599,241
22. Total adjustments to the 2014 taxable value. Add Lines 20 and 21.	\$6,599,241
23. 2014 adjusted taxable value. Subtract Line 22 from Line 19.	\$501,233,015
24. 2014 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.	\$0.632934/\$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2014 county effective tax rate.	

A county, city or hospital district that adopted the additional sales tax in November 2013 or in May 2014 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet sets out this adjustment. Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

2014 Rollback Tax Rate Worksheet

City of Ingleside

Date: 07/11/2014

26. 2013 maintenance and operations (M&O) tax rate.	\$0.449984/\$100
27. 2013 adjusted taxable value. Enter the amount from Line 11.	\$507,374,062
28. 2013 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$2,283,102
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2013. Enter amount from full year's sales tax revenue spent for M&O in 2013 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$0
D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$0
E. Taxes refunded for years preceding tax year 2013: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2013. This line applies only to tax years preceding tax year 2013.	\$1,105
F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2014 captured appraised value in Line 16D, enter 0.	\$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$2,284,207
29. 2014 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$501,233,015
30. 2014 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.455718/\$100
31. 2014 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.492175/\$100
32. Total 2014 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that:	

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(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses	\$807,143
A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract amount paid from other resources.	\$0
D. Adjusted debt. Subtract B and C from A.	\$807,143
33. Certified 2013 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2014 debt. Subtract Line 33 from Line 32D.	\$807,143
35. Certified 2014 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2014 debt adjusted for collections. Divide Line 34 by Line 35	\$807,143
37. 2014 total taxable value. Enter the amount on Line 19.	\$507,832,256
38. 2014 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.158938/\$100
39. 2014 rollback tax rate. Add Lines 31 and 38.	\$0.651113/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2014 county rollback tax rate.	

A taxing unit that adopted the additional sales tax must complete the lines for the Additional Sales Tax Rate. A taxing unit seeking additional rollback protection for pollution control expenses completes the Additional Rollback Protection for Pollution Control.



San Patricio County Appraisal District

1301 E. Sinton, Ste. B ★ P. O. Box 938 ★ Sinton, Texas 78387-0938

(361) 364-5402 ★ Fax (361) 364-1198

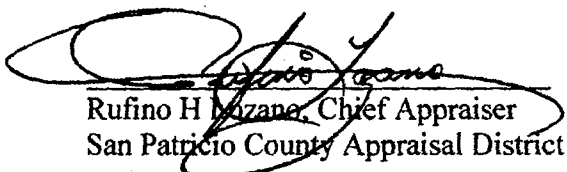
www.spcad-egov.org

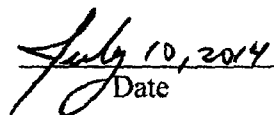
CITY OF INGLESIDE

CERTIFICATION OF 2014 APPRAISAL ROLL

Pursuant to Sections 26.01 (a) and (c) of the Texas Property Tax Code, I, Rufino H Lozano, Chief Appraiser for the San Patricio County Appraisal District, San Patricio County, Texas, do hereby CERTIFY as of July 3rd, 2014, the values listed below, including our estimate of the value that would be assigned to the properties under protest if the property owner's opinion of value is upheld by the Appraisal Review Board within your jurisdiction.

Total Market	581,184,606
Total Appraised	497,443,400
Net Taxable (Before Freeze)	488,639,022
Protested Market Value	20,149,531
Estimate of Assigned Value	19,193,234
Total Accounts	4,290


Rufino H Lozano, Chief Appraiser
San Patricio County Appraisal District


Date

Enclosed: 2014 Certified Value Recap for real and personal property including Recap Breakdown for effective tax rate calculation as of July 8, 2014;
2014 Mineral Certified Value Recap as of July 8, 2014;
2013 Certified History Value Recap for real and personal property as of July 1, 2014;
2013 Mineral Value Recap as of July 8, 2014; and
2014/2013 Average Homestead Market Value (all jurisdictions)
2014 Real Estate / Personal Property Certified Roll & 2014 Protest Roll

Received:

Date:

2014 HISTORY VALUE RECAP

Category	Value	Items	Exempt Value		
HS Real:	28,328,231	2,163	0		
Non-HS Real:	96,376,994	1,669	34,973,135		
Production Market:	16,764,683	97	0	Total Land Mkt Value:	141,469,908
HS Improvements:	210,958,424	2,200	17,362		
New HS Improvements:	3,284,535	202	0		
Non-HS Improvements:	89,462,844	876	4,401,364		
New Non-HS Improvements:	3,500,818	105	854,400	Total Imps Mkt Value:	307,206,621
HS Personal:	208,211	12	0		
New Personal:	61,497	1	0		
Non-HS Personal:	5,297,178	227	368,669		
New Non-HS Person	606,791	19	0	Total Pers Mkt Value:	6,173,677
Total Real Market	454,850,206	7,571			
MN Value:	0	0			
MN Inv. Value - Real:	0	0			
MN Inv. Value - Personal:	0	0			
Total Mineral Mkt:	0	0		Total Mineral Mkt:	0
Land Timber Gain:	0	0			
				Total Market Value:	454,850,206
Production Market:	16,764,683	97			
Land Ag ID Value:	0	0			
Land Ag IDI Value	455,961	97			
Land Ag Tim Value	0	0			
Productivity Loss:	16,308,722	97		Total Market Taxable:	438,541,484
Less Real Exempt Property:	40,614,930	118			
Less \$500 Inc. Real Personal:	5,167	20			
Other Freeport:	0	0			
Other Allocation:	0	0			
Other Goods In Transit:	0	0			
Other MultiUse:	0	0			
Less Real/Pers Abatements:	0	0			
Less 10% Cap Loss:	7,468,046	571			
Less Min Exempt Property:	0	0			
Less \$500 Inc. Mineral Owner:	0	0			
Less TNRCC:	0	0			
Less Min Abatements/VLA:	0	0			
Less Min Freeports/Int State Com:	0	0			
Less Min Unknowns:	0	0			
Less Protest Value:	19,344,001	19			
Total Losses:	83,740,866				
Total Appraised:	371,109,340			Total Appraised:	371,109,340
Reimbursable Exemptions					
Homestead H,S:	0	0			
Senior S:	0	0			
Disable B:	0	0			
DV 100%:	3,519,465	32			
Total Reimbursable:	3,519,465	32			
Local Discount:	0	0			
Disable Veteran:	1,188,000	128			
Optional 65:	4,096,913	519			
Local Disable:	0	0			
State Homestead:	0	0			
Total Exemptions:	8,804,378				
Net Taxable Value:	362,304,962			Net Taxable Value	362,304,962

2014 HISTORY VALUE RECAP

City of Ingleside (COI)

Count of Homesteads for

H	S	F	B	D	W	O	DV	DV100
1098	462	0	78	0	57	0	130	32

H - Homestead	W - Widow
S - Over 65	DV - Disabled Veteran
B - Disabled	O - Over 65 (No HS)

Total Parcels: 4,202

Total Owners: 3,567

Recap Breakdown

Market:

Mineral:

Mineral_Value:	0	0
Mineral_Value_Rea	0	0
Mineral_Value_Personal:	0	0

Mineral_Market_Total: 0

Mineral Loss:

Mineral_Exemp	0	0
Under_500_Mineral:	0	0
MAbatement:	0.00	0
MFreePort:	0.00	0
MUnknown:	0.00	0

Mineral Exempt Total: 0

Taxload_Mineral Total: 0

Real:

Land HS:	28,328,231	2,163
Land NHS:	96,376,994	1,669
Land Prod Market:	16,764,683	97

Land_Market_Total: 141,469,908

Imp_HS:	210,958,424	2,200
Imp_NHS:	89,462,844	876
New_Imp_HS:	3,284,535	202
New_Imp_NHS:	3,500,818	105

Imp_Market_Total: 307,206,621

Real Market Value: 448,676,529

Taxload Real Total: 392,121,546

Personal:

Personal_HS:	208,211	12
Personal_NHS:	5,297,178	227
New_Personal_HS:	61,497	1
New_Personal_NHS:	606,791	19

Personal_Market_Total: 6,173,677

Taxload_Personal_Total: 5,805,008

Ag Loss:

Production Market:	16,764,683	97
Land Ag 1D Value:	0	0
Land Ag 1D1 Value	455,961	97
Land Ag Tim Value	0	0

Productivity Loss: 16,308,722

Real Loss:

Land Timber Gain:	0	0
Land_HS_Exemp	0	
Land_NHS_Exemp	34,973,135	
Land_Prod_Market_Exempt:	0	
Imp_HS_Exemp	17,362	
New_Imp_HS_Exemp	0	
Imp_NHS_Exempt:	4,401,364	
New_Imp_NHS_Exemp	854,400	

Real Exempt Total: 40,246,261

Personal Loss:

Personal_HS_Exempt:	0
Personal_NHS_Exemp	368,669
New_Personal_HS_Exemp	0
New_Personal_NHS_Exempt:	0
Under_500_Personal:	5,167

Personal Exempt Total: 368,669

Total Appraised: 371,109,340

Taxroll_Load_Total:

397,926,554

Special Certified Totals:

Exempt Value of First Time Absolute Exemption: \$56,000
 Exempt Value of First Time Partial Exemption: \$526,120
 Value Loss Due to New AGT/Timber: \$0
 New Imps/New Pers Market Value: \$6,599,241

Combined Recap

Cat Code	Items	Acres	Total Real	Ag/Timber	Production Mkt	Taxable Land	Total Improvements	Total Personal	Total Mkt Taxable	Total Net Taxable
A	15	14.924	170,069	0	0	170,069	765,849	0	935,918	935,918
A1	2,740	1,441.092	34,393,766	0	0	34,393,766	249,205,348	0	283,599,114	266,999,274
A2	80	180.356	1,482,359	0	0	1,482,359	2,372,607	0	3,854,966	3,686,470
A*	2,835	1,636.372	36,046,194	0	0	36,046,194	252,343,804	0	288,389,998	271,621,662
B1	19	37.235	679,823	0	0	679,823	13,897,400	0	14,577,223	14,577,223
B2	20	4.843	159,300	0	0	159,300	2,761,826	0	2,921,126	2,911,254
B*	39	42.078	839,123	0	0	839,123	16,659,226	0	17,498,349	17,488,477
C	2	0.436	12,087	0	0	12,087	0	0	12,087	12,087
C1	621	1,614.314	18,298,821	0	0	18,298,821	1,115,498	0	19,414,319	19,394,736
C*	623	1,614.750	18,310,908	0	0	18,310,908	1,115,498	0	19,426,406	19,406,823
D1	97	3,343.387	0	455,961	16,764,683	455,961	0	0	455,961	455,961
D2	2	0.000	0	0	0	0	336,283	0	336,283	336,283
D*	99	3,343.387	0	455,961	16,764,683	455,961	336,283	0	792,244	792,244
E	73	1,715.238	13,740,641	0	0	13,740,641	18,065	0	13,758,706	12,992,911
E1	5	15.000	159,251	0	0	159,251	262,400	0	421,651	405,651
E*	78	1,730.238	13,899,892	0	0	13,899,892	280,465	0	14,180,357	13,398,562
F1	159	1,118.282	18,760,221	0	0	18,760,221	30,863,415	0	49,623,636	31,972,236
F2	2	119.000	1,847,508	0	0	1,847,508	0	0	1,847,508	1,847,508
F*	161	1,237.282	20,607,729	0	0	20,607,729	30,863,415	0	51,471,144	33,819,744
J2	1	0.000	18,695	0	0	18,695	0	0	18,695	18,695
J4	1	0.215	14,793	0	0	14,793	244,341	0	259,134	0
J*	2	0.215	33,488	0	0	33,488	244,341	0	277,829	18,695
L1	191	0.000	0	0	0	0	0	5,228,385	5,228,385	5,214,968
L1M	1	0.000	0	0	0	0	0	6,550	6,550	6,550
L*	192	0.000	0	0	0	0	0	5,234,935	5,234,935	5,221,518
M1	40	0.000	0	0	0	0	90,463	533,051	623,514	505,382
M*	40	0.000	0	0	0	0	90,463	533,051	623,514	505,382
S	2	0.000	0	0	0	0	0	31,855	31,855	31,855
S*	2	0.000	0	0	0	0	0	31,855	31,855	31,855
X	105	947.632	34,796,684	0	0	34,796,684	3,232,709	307,796	38,337,189	0
XB	20	0.000	0	0	0	0	0	5,167	5,167	0
XC2	1	0.149	2,932	0	0	2,932	0	0	2,932	0
XCH	5	13.425	168,023	0	0	168,023	2,040,417	0	2,208,440	0
XNP	2	0.000	0	0	0	0	0	15,000	15,000	0
XST	1	0.021	252	0	0	252	0	0	252	0
XV	1	0.000	0	0	0	0	0	45,873	45,873	0
X*	135	961.227	34,967,891	0	0	34,967,891	5,273,126	373,836	40,614,853	0
Totals:	4,206	10,565.549	124,705,225	455,961	16,764,683	125,161,186	307,206,621	6,173,677	438,541,484	362,304,962

JOB - 420514 14 INGLESIDE CITY

	VALUE	ITEMS	NEW VALUE
(MIN) REAL VALUE	0	0	0
LESS EXEMPT VALUE	0-	0-	0-
LESS PROTESTED VALUE	0-	0-	0-
LESS TRANSFER VALUE	0-	0-	0-
LESS UNKNOWN VALUE	0-	0-	0-
LESS \$500 MIN INT	0-	0*	0-
TOTAL VALUE	0		0
(INV) REAL VALUE	92,685,700	9	0
PERS VALUE	33,648,700	79	0
LESS EXEMPT VALUE	0-	0-	0-
LESS PROTESTED VALUE	0-	0-	0-
LESS ABATEMENT VALUE	0-	0*	0*
LESS FREEPORT VALUE	0-	0*	0-
LESS TCEQ VALUE	0-	0*	0-
LESS UNKNOWN VALUE	0-	0-	0-
LESS \$500 INC PPP	340-	1*	0-
TOTAL VALUE	126,334,060		0
TOTAL VALUE ALL PROPERTY	126,334,060	88	0
LESS MINIMUM OWNER LOSS (0000)	0-	0-	
TOTAL OWNERS LESS \$500	1		
TOTAL OWNERS	43		

PROPERTY CODE SUMMARY (CURRENT)

PREVIOUS YEAR (CERTIFIED) 2013

CODE	ITEMS	TOTAL VALUE	NEW VALUE	ITEMS	TOTAL VALUE	PERCENT DIFF
F2	9	92,685,700		7	95,601,710	3.0-%
F	9	92,685,700				
J2	1	266,150		1	251,460	5.8 %
J3	10	4,172,390		10	4,041,400	3.2 %
J4	2	1,064,010		2	1,052,560	1.0 %
J5	2	1,101,750		2	983,960	11.9 %
J6	13	264,230		13	219,770	20.2 %
J6A	1	5,079,540		1	5,298,500	4.1-%
J7	1	314,070		1	285,520	9.9 %
J8	1	135,000		1	135,000	.0 %
J	31	12,397,140				
L2C	3	11,512,520		6	13,840,820	16.8-%
L2G	11	4,144,800		10	4,054,260	2.2 %
L2H	3	415,250		3	369,220	12.4 %
L2J	12	1,037,560		11	503,290	106.1 %
L2M	6	522,150		7	538,440	3.0-%
L2P	2	195,510		2	153,000	27.7 %
L2Q	10	331,840		9	454,750	27.0-%
L2R	1	3,091,590		2	8,829,040	64.9-%
L	48	21,251,220				

** FINAL TOTAL ** 88 126,334,060

2013 Certified HISTORY VALUE RECAP

City of Ingleside (COI)

Category	Value	Items	Exempt Value		
HS Real:	28,020,033	2,127	0		
Non-HS Real:	94,926,110	1,689	33,211,727		
Production Market:	16,534,490	96	0	Total Land Mkt Value:	139,480,633
HS Improvements:	199,369,410	2,184	15,831		
New HS Improvements:	2,131,284	53	0		
Non-HS Improvements:	91,725,624	881	3,478,782		
New Non-HS Improvements:	1,377,615	24	0	Total Imps Mkt Value:	294,603,933
HS Personal:	181,663	11	0		
New Personal:	0	0	0		
Non-HS Personal:	5,600,082	221	340,899		
New Non-HS Personal:	308,009	20	53,440	Total Pers Mkt Value:	6,089,754
Total Real Market:	440,174,320	7,306			
MN Value:	0	0			
MN Inv. Value - Real:	0	0			
MN Inv. Value - Personal:	0	0			
Total Mineral Mkt:	0	0		Total Mineral Mkt:	0
Land Timber Gain:	0	0		Total Market Value:	440,174,320
Production Market:	16,534,490	96			
Land Ag 1D Value:	0	0			
Land Ag 1D1 Value:	455,961	96			
Land Ag Tim Value:	0	0			
Productivity Loss:	16,078,529	96		Total Market Taxable:	424,095,791
Less Real Exempt Property:	37,100,679	118			
Less \$500 Inc. Real Personal:	3,814	16			
Other Freeport:	0	0			
Other Allocation:	0	0			
Other Goods In Transit:	0	0			
Other MultiUse:	0	0			
Less Real/Pers Abatements:	0	0			
Less 10% Cap Loss:	6,822,562	407			
Less Min Exempt Property:	0	0			
Less \$500 Inc. Mineral Owner:	0	0			
Less TNRCC:	0	0			
Less Min Abatements/VLA:	0	0			
Less Min Freeports/Int State Com:	0	0			
Less Min Unknowns:	0	0			
Less Protest Value:	0	0			
Total Losses:	60,005,584				
Total Appraised:	380,168,736			Total Appraised:	380,168,736
Reimbursable Exemptions					
Homestead H,S:	0	0			
Senior S:	0	0			
Disable B:	0	0			
DV 100%:	3,580,507	33			
Total Reimbursable:	3,580,507	33			
Local Discount:	0	0			
Disable Veteran:	1,189,000	131			
Optional 65:	4,055,747	511			
Local Disable:	0	0			
State Homestead:	0	0			
Total Exemptions:	8,825,254				
Net Taxable Value:	371,343,482			Net Taxable Value	371,343,482

2013 Certified HISTORY VALUE RECAP

City of Ingleside (COI)

Count of Homesteads for

H	S	F	B	D	W	O	DV	DV100
1173	462	0	81	1	47	2	133	33

H - Homestead	W - Widow
S - Over 65	DV - Disabled Veteran
B - Disabled	O - Over 65 (No HS)

Total Parcels: 4,201

Total Owners: 3,567

Combined Recap

Cat Code	Items	Acres	Total Real	Ag/Timber	Production Mkt	Taxable Land	Total Improvements	Total Personal	Total Mkt Taxable	Total Net Taxable
A1	2,746	1,460,368	34,867,095	0	0	34,867,095	237,722,964	0	272,590,059	257,347,521
A2	82	187,824	1,561,042	0	0	1,561,042	2,503,594	0	4,064,636	3,814,605
A*	2,828	1,648,192	36,428,137	0	0	36,428,137	240,226,558	0	276,654,695	261,162,126
B1	20	37,295	681,837	0	0	681,837	11,830,184	0	12,512,021	12,512,021
B2	19	4,682	152,374	0	0	152,374	2,464,617	0	2,616,991	2,557,001
B*	39	41,977	834,211	0	0	834,211	14,294,801	0	15,129,012	15,069,022
C	2	0.436	12,087	0	0	12,087	0	0	12,087	12,087
C1	547	741,193	9,035,021	0	0	9,035,021	438,813	0	9,473,834	9,473,834
C2	78	859,501	9,007,493	0	0	9,007,493	541,815	0	9,549,308	9,549,308
C3	8	14,605	118,119	0	0	118,119	0	0	118,119	118,119
C*	635	1,615,735	18,172,720	0	0	18,172,720	980,628	0	19,153,348	19,153,348
D1	96	3,343,387	0	455,961	16,534,490	455,961	0	0	455,961	455,961
D2	2	0.000	0	0	0	0	139,690	0	139,690	139,690
D*	98	3,343,387	0	455,961	16,534,490	455,961	139,690	0	595,651	595,651
E	62	1,709,741	13,687,215	0	0	13,687,215	0	0	13,687,215	13,687,215
E1	5	15,000	159,251	0	0	159,251	250,680	0	409,931	393,931
E*	67	1,724,741	13,846,466	0	0	13,846,466	250,680	0	14,097,146	14,081,146
F1	158	1,119,739	18,571,886	0	0	18,571,886	34,931,121	0	53,503,007	53,503,007
F2	2	119,000	1,847,508	0	0	1,847,508	0	0	1,847,508	1,847,508
F*	160	1,238,739	20,419,394	0	0	20,419,394	34,931,121	0	55,350,515	55,350,515
J2	1	0.000	18,695	0	0	18,695	0	0	18,695	18,695
J4	1	0.215	14,793	0	0	14,793	156,021	0	170,814	170,814
J*	2	0.215	33,488	0	0	33,488	156,021	0	189,509	189,509
L1	198	0.000	0	0	0	0	0	5,289,653	5,289,653	5,289,653
LIM	1	0.000	0	0	0	0	0	7,200	7,200	7,200
L*	199	0.000	0	0	0	0	0	5,296,853	5,296,853	5,296,853
M1	40	0.000	0	0	0	0	129,821	394,748	524,569	445,312
M*	40	0.000	0	0	0	0	129,821	394,748	524,569	445,312
S	1	0.000	0	0	0	0	0	0	0	0
S1	2	0.000	0	0	0	0	0	0	0	0
S*	3	0.000	0	0	0	0	0	0	0	0
X	111	947,697	33,086,013	0	0	33,086,013	1,750,461	369,539	35,206,013	0
XB	16	0.000	0	0	0	0	0	3,814	3,814	0
XC2	1	0.149	2,932	0	0	2,932	0	0	2,932	0
XCH	4	13,425	122,782	0	0	122,782	1,744,152	0	1,866,934	0
XNP	2	0.000	0	0	0	0	0	24,800	24,800	0
X*	134	961,271	33,211,727	0	0	33,211,727	3,494,613	398,153	37,104,493	0
Totals:	4,205	10,574,257	122,946,143	455,961	16,534,490	123,402,104	294,603,933	6,089,754	424,095,791	371,343,482

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MINERAL VALUE RECAP

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	VALUE	ITEMS	NEW VALUE
(MIN) REAL VALUE	0	0	0
LESS EXEMPT VALUE	0-	0-	0-
LESS PROTESTED VALUE	0-	0-	0-
LESS TRANSFER VALUE	0-	0-	0-
LESS UNKNOWN VALUE	0-	0-	0-
LESS \$500 MIN INT	0-	0*	0-
TOTAL VALUE	0		0
(INV) REAL VALUE	95,601,710	9	0
PERS VALUE	41,011,380	81	0
LESS EXEMPT VALUE	0-	0-	0-
LESS PROTESTED VALUE	0-	0-	0-
LESS ABATEMENT VALUE	0-	0*	0+
LESS FREEPORT VALUE	0-	0*	0-
LESS TCBQ VALUE	0-	0*	0-
LESS UNKNOWN VALUE	0-	0-	0-
LESS \$500 INC PPP	390-	1*	0-
TOTAL VALUE	136,612,700		0
TOTAL VALUE ALL PROPERTY	136,612,700	90	0
LESS MINIMUM OWNER LOSS (0000)	0-	0-	
TOTAL OWNERS LESS \$500	1		
TOTAL OWNERS	47		

PROPERTY CODE SUMMARY

CODE	ITEMS	TOTAL VALUE	NEW VALUE	ITEMS	TOTAL VALUE	PERCENT DIFF
F2	9	95,601,710				
F	9	95,601,710				
J2	1	251,460				
J3	10	4,041,400				
J4	2	1,052,560				
J5	2	983,960				
J6	13	219,770				
J6A	1	5,298,500				
J7	1	285,520				
J8	1	135,000				
J	31	12,268,170				
L2C	6	13,840,820				
L2G	10	4,054,260				
L2H	3	369,220				
L2J	11	503,290				
L2M	7	538,440				
L2P	2	153,000				
L2Q	9	454,750				
L2R	2	8,829,040				
L	50	28,742,820				

** FINAL TOTAL ** 90 136,612,700

2014 / 2013 Average Homestead Market Value (all jurisdictions)

entity	entity name	2013 count	2013 total value	2013 average value	2014 count	2014 total value	2014 average value
GSP	San Patricio County	21,850	2,067,501,318	94,622	21914	2,183,010,965	99,617
SBQ	ISD Banquete	17	611,074	35,946	14	563,957	40,283
FX	Nueces ESD #4	17	611,074	35,946	14	563,957	40,283
SCC	ISD Corpus Christi	0	0	0	0	0	0
SST	ISD Skidmore-Tynan	2	244,315	122,158	2	254,812	127,406
SAP	ISD Aransas Pass	3,056	355,509,160	116,332	3056	371,944,120	121,709
SGP	ISD Gregory-Portland	6,050	819,157,922	135,398	6117	867,862,014	141,877
SIN	ISD Ingleside	3,217	324,510,873	100,874	3219	344,565,072	107,041
SMA	ISD Mathis	3,264	176,172,949	53,975	3255	180,179,412	55,355
SOD	ISD Odem-Edroy	1,606	124,059,502	77,248	1605	135,065,740	84,153
SSI	ISD Sinton	2,907	175,911,493	60,513	2920	186,541,246	63,884
STA	ISD Taft	1,731	91,324,030	52,758	1725	96,034,592	55,672
CAP	City Aransas Pass	2,583	311,652,570	120,655	2579	325,441,213	126,189
CIB	City Ingleside on the Bay	362	46,957,341	129,716	363	55,212,821	152,101
COD	City Odem	796	57,992,935	72,855	798	63,056,862	79,019
COG	City Gregory	677	33,936,102	50,127	685	37,341,361	54,513
COI	City Ingleside	2,828	276,654,695	97,827	2835	288,389,998	101,725
COL	City Lakeside	197	15,645,623	79,419	197	15,954,207	80,986
COM	City Mathis	1,627	69,886,460	42,954	1628	71,545,401	43,947
CPO	City Portland	5,004	750,638,226	150,008	5064	792,506,046	156,498
CSI	City Sinton	1,667	104,653,790	62,780	1678	110,307,721	65,738
CTA	City Taft	986	54,935,641	55,716	982	58,218,090	59,285
MUD	San Patricio Drainage District	21,850	2,067,501,318	94,622	21914	2,183,010,965	99,617

CITY OF INGLESIDE, TEXAS
ESTIMATED MARKET AND NET TAXABLE VALUES
OF TAXABLE PROPERTY

Table 6

(UNAUDITED)

Tax Roll Year	Estimated Market Values	Net Taxable Values	Net %	Tax Rate	Levy (Approx)
Properties included within City Limits					
1998 \$	170,593,898	\$ 165,627,254	97.09%		
1999 \$	187,036,390	\$ 180,972,546	96.76%		
2000 \$	205,500,000	\$ 197,815,924	96.26%	0.81000	1,602,309
2001 \$	220,051,595	\$ 210,817,261	95.80%	0.77000	1,623,293
2002 \$	227,790,833	\$ 217,840,787	95.63%	0.77000	1,677,374
2003 \$	244,768,704	\$ 233,689,280	95.47%	0.74180	1,733,507
2004 \$	260,918,821	\$ 250,498,262	96.01%	0.72070	1,805,341
2005 \$	282,320,118	\$ 260,350,166	92.22%	0.69990	1,822,191
2006 \$	299,865,410	\$ 281,511,742	93.88%	0.73000	2,055,036
2007 \$	325,451,618	\$ 306,352,157	94.13%	0.72000	2,205,736
2008 \$	345,047,837	\$ 328,206,270	95.12%	0.71500	2,346,675
2009 \$	375,819,314	\$ 326,505,508	86.88%	0.70000	2,285,539
2010 \$	409,800,759	\$ 350,803,166	85.60%	0.69750	2,446,852
2011 \$	524,808,756	\$ 361,276,635	68.84%	0.69750	2,519,905
2012 \$	544,058,711	\$ 371,566,342	68.30%	0.68000	2,526,651
2013 \$	522,757,265	\$ 459,716,712	87.94%	0.62500	2,873,229
2014 \$	581,184,606	\$ 488,639,022	84.08%	0.62500	3,053,994

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